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1808. e. 164

A COMMERCIAL GUIDE,

FOR THE USE OF SCHOOLS :

CONTAINING

A PRACTICAL APPLICATION

OF THE

Principal Rules of Arithmetic

TO THE

PURPOSES OF TRADE ;

: AND :

**AN EASY INTRODUCTION TO THE GENERALLY
ESTABLISHED MODE OF KEEPING ACCOUNTS.**

BY G. WELLS.

CHIPPING-NORTON: PRINTED BY J. H. TRUBY.

1824.

[Entered at Stationer's Hall.]

ERRATA.

In Multiplication.

Bill 13.—The Amount should be £170 9 4 $\frac{1}{4}$

Rule of Three, &c.

Bill 1.—Quantity in the last line should be 28 $\frac{1}{2}$

Day-Book:

Page 16, line 2, Mr. C. F. should be Mr. E. F.



PREFACE.



It is no uncommon thing for a youth who has made considerable progress in Arithmetic, to be too little acquainted with those rules which are most essential in the common concerns of life : and which, while he is engaged in the rudiments of Geometry, &c. perhaps he may think beneath his notice. At the same time that due encouragement is given for the pursuit of Mathematical knowledge, some attention is necessary to preserve a familiarity with the first and most useful rules of Arithmetic : and long experience warrants the assertion, that if one afternoon in the week be occupied by every boy at school in computing and fairly copying one or more of the following, or like exercises, it will not only save much time in the study of Arithmetic, by rendering it unnecessary to go formally through the whole of the rules again and again, but the

pupil will become gradually, and almost insensibly qualified for trade, and the counting-house, without the employment of any specific time, exclusive of other exercises, for that purpose.

As far as relates to Arithmetic ;—if a youth can do no more than perform these, or similar exercises, with despatch, he may be allowed to have attained a useful and necessary qualification.—With such an introduction, he will experience but little difficulty in acquiring a knowledge of book-keeping by double entry, if he shall have occasion for it.

To render the exercises in book-keeping more like actual commerce, and consequently more beneficial, the names are left to be supplied by the pupil ; who may use those of his school-fellows, or of any other persons known to him.

Rock Hill,
January 1, 1824.

ADVERTISEMENT.

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THE

OF

The conciseness of the following little work may seem to render a table of contents unnecessary ; suffice it to say, that it consists of Bills of Parcels, and Bills of Book-debts ; Forms of Receipts, Bills of Exchange, and Promissory Notes ; with practical exercises : an original course of Book-keeping by single entry, and a Cash Account deduced from the same. The whole arranged in an improved and tradesman-like manner, the price per yard, &c. being expressed with slant types cast for that purpose.

А
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А
А
А

BILLS OF PARCELS, AND BILLS OF BOOK-DEBTS,

EXERCISING ADDITION.



1:

London, *Jan: 1, 1823.

Mr. Chambers,

Bought of John Thomas,

			<i>£.</i>	<i>s.</i>	<i>d.</i>
Blair's Universal Preceptor	-	-	0	5	0
Goldsmith's Geography	-	-	0	3	6
Watts's Scripture History	-	-	0	4	0
Carpenter's Spelling Assistant	-	-	0	1	6
Murray's Grammar	-	-	0	4	0
Walkingame's Arithmetic	-	-	0	2	0

£

2.

Chipping-Norton, Jan. 8, 1823.

Mr. Williams,

Bought of Edward Hopkins,

			<i>£.</i>	<i>s.</i>	<i>d.</i>
A japan waiter	-	-	0	8	6
A pair of bell-handles	-	-	0	3	4
Four candlesticks	-	-	0	18	0
Two pair of hinges	-	-	0	6	0
A steel fender	-	-	1	2	6
A set of fire irons	-	-	1	7	6

£

* A Bill of Parcels is an account of goods bought at one time, and has no other date than that at the head of the bill which follows the place of the Tradesman's residence.

3.

Daventry, Jan. 15, 1823.

Mr. Edwards,

*

† Dr. to James Jennings,

1822.		£.	s.	d.
Oct. 4.	Johnson's Rambler	-	1	7 0
13.	Pope's Homer	-	1	10 0
Nov. 6.	Thomson's Seasons	-	0	12 0
17.	Simson's Euclid	-	0	9 0
	Ferguson's Astronomy	-	0	13 6
Dec. 12.	Walker's Pronouncing Dictionary	-	1	16 0
		£		

4.

Campden, Jan. 22, 1823;

Mr. John Gibbs,

Dr. to Robert Potter,

1822.		£.	s.	d.
Nov. 11.	Drawing Paper	-	0	2 9
	Indian rubber	-	0	1 2
18.	Indian ink	-	0	1 6
	Black lead pencils	-	0	2 3
Dec. 27.	Drawing paper	-	0	3 0
	A box of colours	-	2	2 0
		£		

* A Bill of Book-debts is an account of goods bought at different times, and has a column for dates, denoting the respective days on which each article was sold. The date at the head of a Bill of Book-debts only shows when the bill was written out.

† The words "*Bought of*," are used in a Bill of Parcels; and the words "*Dr. to*" in a Bill of Book-debts, and for work performed.

5.

Witney, Jan. 29, 1823.

Mr. John Hughes,

Bought of Sidney Salmon,

	£.	s.	d.
A mahogany bookcase	15	15	0
An elegant chimney glass	12	10	0
A Pembroke table	5	5	0
Two sets of Venetian blinds	4	10	0
A mahogany bedstead	5	15	6
A dressing table	1	11	6

£

6.

Moreton, Feb. 5, 1823.

Mr. John Shelton,

Bought of Charles Luckett,

	£.	s.	d.
A bath stove	2	15	0
A polished grate	5	7	6
An ironing stoye	2	2	0
A boiling copper	5	5	0
A brewing copper	8	18	6
A smoke jack	2	17	6

£

7.

Banbury, Feb. 12, 1823.

Mr. John Lowndes,

Bought of William Potts,

	£.	s.	d.
Goldsmith's England, 4 vols. 8vo:	1	16	0
— Greece, 2 — 8vo.	0	16	0
— Rome, 2 — 8vo.	0	16	0
Locke on the Understanding	1	1	0
Milton's Paradise Lost	0	5	6
More's Sacred Dramas	0	6	0

£

8.

London, Feb. 19, 1823,

Mr. Timothy Price,

Dr. to William Langley,

1822.		£.	s.	d.
Nov. 15.	Murray's Exercises -	0	2	6
28.	Bradley's Grammatical Questions	0	2	6
Dec. 12.	Bigland's Natural History -	0	7	6
27.	Beauties of Sturm -	0	3	6
1823.	Irving's Elements of Composition	0	7	6
Jan. 18.	Scott's Lady of the Lake -	0	12	0

£

9.

Banbury, Feb. 26, 1823.

Mr. Warmington,

Dr. to William Tomkins,

1822:		£.	s.	d.
Oct. 8.	A superfine green coat -	5	0	0
Nov. 15.	A pair of kerseymere pantaloons	2	8	6
	A pair of braces -	0	3	9
Dec. 10.	A surtout coat -	6	6	0
1823.	A pair of kerseymere gaiters	0	17	6
Jan. 20.	A superfine black coat -	4	14	6

£

10.

Oxford, March 5, 1823.

Mrs. Reader,

Bought of Slatter and Munday,

1823.		£.	s.	d.
Jan. 3.	New Whole Duty of Man -	0	9	0
	Doddridge's Progress of Religion	0	3	0
21.	Cowper's Poems -	1	1	0
Feb. 5.	Montgomery's West Indian .	0	10	0
12.	Scott's Marmion -	0	12	0
Mar. 5.	Watson's Apology for the Bible	0	10	0

£

BILLS OF PARCELS, AND BILLS OF BOOK-DEBTS, EXERCISING MULTIPLICATION.



1.

Woodstock, March 12, 1823,

Mrs. Morland,

Bought of John Smith,

		<i>d</i>	<i>£. s. d.</i>
8 yards of flannel	-	at 18	per yard
6 ——— dowlas	- -	16	——
10 ——— calico	- -	13	——
9 ——— diaper	- -	14	——
9 ——— check	- -	15	——
12 ——— shalloon	- -	20	——

£8 12 7

STAMP
2d. Received, March 12, 1823, of Mrs. Morland, Three pounds twelve shillings and seven pence, as per bill.
£3 12 7.

JOHN SMITH.

2.

Churchill, March 19, 1823.

Mrs. Chedworth,

Bought of Thomas Rand,

		<i>d</i>	<i>£. s. d.</i>
$\frac{1}{2}$ oz. of nutmegs	- -	at 22	per oz.
——— mace	- -	18	——
——— cloves	- -	15	——
3 lb. of currants	- -	9 $\frac{1}{2}$	per lb.
6 ——— raisins	- -	8	——
6 ——— moist sugar	- -	6 $\frac{1}{4}$	——

£0 12 0 $\frac{1}{2}$

1823, March 19, Received,

THOMAS RAND.

* Under every bill the pupil should write a proper receipt, and describe in the margin the value of the required stamp.

3.

Bicester, March 26, 1823.

Mr. William Hitchman,

Dr. to John Ayres,

1823.		lb.	d	£. s. d.
Jan. 20.	Veal cutlets	5	at 8	per lb.
25.	Rump steaks	3	7½	—
Feb. 10.	Mutton chops	4	6½	—
18.	A leg of mutton	11½	5½	—
Mar. 4.	Beef	23	5½	—
20.	A quarter of lamb	-	-	0 7 6
				£1 11 2

4.

Salisbury, April 2, 1823.

Mr. James Mason,

Dr. to Edwin Simms,

1822.					£. s. d.
Nov. 4.	3 lb. of	gunpowder tea	at 22/6	per lb	
Dec. 18.	4 —	fine bloom	11/3	—	
1823.	8 —	congou	6/6	—	
Feb. 6.	4 —	hyson	10/-	—	
Mar. 5.	8 —	hyson	8/6	—	
April 2.	6 —	fine green	15/0	—	
					£18 2 6

5.

Northampton, April 9, 1823.

Mr. S. Smith,

Dr. to Joseph Saunders,

1823.				£. s. d.
Jan. 11.	39 yards of satin	at 16/3	per yd.	
21.	115 ———	dowlas	1/2½ ———	
Feb. 17.	95 ———	diaper	2/3 ———	
Mar. 4.	18½ ———	damask	4/8½ ———	
18.	36½ ———	muslin	8/9 ———	
30.	83 ———	Irish linen	2/1½ ———	
				£78 11 6

6:

Warwick, April 16, 1823:

Mr. Richardson,

Bought of John Colman,

£. s. d.

17 $\frac{1}{4}$	yards of Persian	-	at 3/9 per yard	
20 $\frac{1}{2}$	shalloon	-	1/7 $\frac{1}{2}$	
15 $\frac{1}{4}$	India dimity	-	2/6	
11 $\frac{1}{2}$	brocade	-	14/6	
3 $\frac{5}{8}$	velvet	-	24/6	
6 $\frac{1}{4}$	cambric	-	11/6	

 £28 5 5 $\frac{1}{4}$

7.

Stratford, April 23, 1823.

Mr. Greenwood,

Bought of John Phillips,

£. s. d.

4 $\frac{1}{2}$	dozen of fine old Port	at 46/6 per dozen	
2 $\frac{1}{4}$	sherry	-	52/6
9	bottles of claret	-	79/6
6	gallons of brandy	-	22/6 per gallon
6	rum	-	16/6
10	gin	-	11/9

 £36 18 6

8.

Broadway, April 30, 1823.

Mr. W. Munton,

Bought of George Taylor,

£. s. d.

14 $\frac{1}{2}$	yards of India muslin	at 12/6 per yard	
9 $\frac{1}{2}$	damask	-	4/4 $\frac{1}{2}$
27 $\frac{1}{8}$	lace	-	6/2
65 $\frac{1}{2}$	chintz	-	4/3 $\frac{1}{2}$
23 $\frac{1}{2}$	ells of holland	-	3/11 $\frac{1}{2}$ per ell
18 $\frac{2}{3}$	Irish	-	2/10

 £40 16 8 $\frac{1}{2}$

9.

Chipping-Norton, May 7, 1823.

Mr. T. Edmunds,

Dr. to Joseph King,

1823.

£. s. d.

Feb. 6.	44lb. of fine green tea at 12/6 per lb.		
17.	7½ — gunpowder	18/9	—
Mar. 4.	12½ — bohea	5/-	—
23.	13½ — coffee	7/3	—
Ap. 11.	14½ — black tea	6/6	—
20.	5½ — raisins	9½d.	—

 £22 16 1½

10.

Henley, May 14, 1823.

Mr. John Wyatt,

Dr. to Samuel Thompson,

1823.

£. s. d.

Jan. 10.	49½ yards of holland at 5/9 per yard		
24.	71 — Irish linen	2/3½	—
Feb. 12.	85 — green silk	16/-	—
Mar 18.	26 pair of silk gloves	5/4½ per pr.	
25.	38½ yards of mohair	11/6 per yd.	
May 14.	113½ — damask	4/1½	—

 £143 0 10½

11.

Worcester, May 21, 1823:

Mr. Chatterton,

Dr. to William Draper,

1823.

£. s. d.

Mar. 5.	8½ yds. of Spanish cloth at 17/10 per yd		
13.	12½ — Yorkshire ditto	6/9	—
28.	57 — drab kerseymere	9/6	—
Apr. 8.	24½ — super blue cloth	23/-	—
21.	35½ — narrow ditto	8/9	—
May 3.	40 — German serge	5/3	—

 £98 2 1

12:

London, May 28, 1823.

Mr. John Hanks,

Bought of Henry Wise,

£. s. d.

14½	yards of satin	-	at 15/9 per yard
17	brocade	-	12/6
15½	ditto	-	11/3
10½	velvet	-	18/9
105	printed linen	-	4/10½
76½	cambric	-	17/-

 £131 6 10

13.

Birmingham, June 4, 1823.

Mr. Thomas Willett,

Bought of Benjamin Lane,

d £. s. d.

11	pieces of calico, each 38 yds.	at 16 per yd
19	dimity	32 11½
13	shalloon	44½ 21
9	drugget	23½ 4/3½
6	fustian	25 15d.
7	check	28 10½d.

 £179 9 4½

14:

London, June 11, 1823.

Mrs. Thomas,

Bought of Williams and Hurst,

£. s. d.

23½	yards of Dresden lace	at 14/6 per yard
18½	Flanders ditto	11/9
109½	gauze	2/3½
87½	muslin	7/10½
75½	white sarcenet	3/8½
36	mode	4/3

 £96 12 6½

15.

Gloucester, June 18, 1823.

Mr. William West,

Bought of George Hunt,

£. s. d.

15 $\frac{1}{4}$	yards of Grogam	at 3 $\frac{1}{4}$ per yard	
19	— fustian	3/9	—
16 $\frac{5}{8}$	— fine grey cloth	17/3	—
10 $\frac{7}{8}$	— second drab	12/4	—
38 $\frac{1}{2}$	— shalloon	1/10 $\frac{1}{2}$	—
23	— serge	4/8 $\frac{1}{2}$	—

 £36 3 5 $\frac{1}{2}$

16.

High Wycomb, June 25, 1823.

Mr. Maunder,

Bought of Brown and Co.

£. s. d.

23	Reams of demy paper	at 48/6 per ream	
37	— wove post	38/-	—
19	— crown	34/3	—
58	— thin post	27/6	—
15	— ditto hot-pressed	42/-	—
46	— foolscap	26/9	—

 £331 7 9

17.

Worcester, July 2, 1823.

Mr. John Phillips,

Ds. to Richard Joiner,

d

£. s. d.

188	feet of sashes	at 9 $\frac{1}{4}$ per foot	
430	— ash	3 $\frac{1}{2}$	—
320	— elm	3	—
83	cubic feet of oak	4/2	—
122	— framed deal	3/6	—
8 men's labour for 23 days		4/3 per day	

 £95 5 2

18.

Newbury, July 9, 1823.

Miss Heartwell,

Dr. to William Ward,

1823.

£. s. d.

April 10. 65½ yards of bombasine at 2/10½ per yd

38 ——— black lace 8/9 ———

May 8. 47 ——— lustring 9/3 ———

15. 34½ ——— mode - 4/8½ ———

18½ ——— velvet 17/6 ———

June 12. 3 pieces of muslin 53/6 each —

£79 18 10½

19.

Warminster, July 16, 1823.

Mr. Williamson,

Dr. to James Grantham,

1823.

£. s. d.

Jan. 14. 134 yards of muslin at 7/9½ per yard

65¾ ——— holland 4/4 ———

Mar. 6. 300 ——— riband 8½d. ———

28. 92¾ ells of cambric 13/6 per ell

May 1. 221½ ——— chintz 5/3 ———

June 12. 180 ——— Irish 2/10½ ———

£223 17 8

20.

London, July 23, 1823.

Messrs. Long and Tones,

Dr. to Jones and Manning,

1823.

£. s. d.

Feb. 7. 116½ yds. of Yorkshire cloth at 17/10 per yd.

28. 113½ ——— Spanish black 16/8 ———

Mar 12. 208½ ——— superfine green 18/6 ———

May 6. 117½ ——— superfine blue 21/6 ———

280 ——— drugget - 4/2½ ———

June 8. 178 ——— fine narrow cloth 8/3 ———

£650 0 8½

BILLS OF PARCELS,

EXERCISING

The RULE OF THREE, PRACTICE, &c.



1.

Manchester, July 30, 1823.

Mr. Williams,

Bought of Thomas Watson,

£. s. d.

94 ells of holland	-	-	at 5¼ per yard
48½ ——— diaper	-	-	1/8 ———
112 ——— dowlas	-	-	10½d. ———
20½ ——— cambric	-	-	7/3 ———
33½ yards of muslin	-	-	9/9 ———
28 ——— damask	-	-	4/8½ ———

£74 14 4½

2,

London, Aug. 6, 1823;

Mr. Holland,

Bought of Hart and Gibbon,

£. s. d.

A silver tea pot,	wt.	20	10	16,	at 7/3 per oz.
—— punch bowl,	—	34	11	18,	— 6/9 ———
—— tankard,	—	16	9	12,	— 6/3 ———
—— cream jug,	..	4	15	10,	.. 6/6 ———
24 spoons	-	..	54	18	5, .. 6/2 ———
Knives and forks	-	..	50	16	16, .. 6/2 ———

£58 8 4

3:

Coventry, Aug: 13, 1823.

Mr. Parsons,

Bought of William French,

£. s. d.

427	yards of riband	-	at 11½d. per yard	
372	muslin	-	7/6	
136	silk	-	13/4	
304½	ells of cambric	-	16/6	
448	Irish	-	3/4	
235	diaper	-	2/6	

£657 5 11½

4.

London, Aug: 20, 1823.

Messrs. Harman and Wills,

Bought of Allen and Rose,

£. s. d.

16cwt. 2qrs. 16lb.	of molasses	at 34/8 per cwt.	
8—0—18	sugar	48/6	
6—2—8	soap	52/6	
14—1—18	tobacco	94/6	
18—3—12	do in leaf	70/-	
5—1—22	snuff	118/6	

£232 4 11½

5.

Cheltenham, Aug. 27, 1823.

Mr. Mander,

Dr. to James Carpenter,

£. s. d.

36 sq. 10 feet of flooring	at 80/0 per sq.	
23—37—do	73/6	
1725 feet of cornice	1/3 per foot	
232½—do	2/4½	
348 yards of wainscoating	9/6 per yard	
85½—do	6/9	

£559 19 1½

6.

London, Sept. 3, 1823.

Mr. Charles Adams,

Bought of Henry Chapman,

£. s. d.

74 $\frac{5}{8}$ lb.	of Quinquina	-	at 73/6 per lb.	
321 $\frac{3}{8}$	— gum lac	- -	5/9	—
607 $\frac{1}{8}$	— rhubarb	- - -	12/4	—
720 $\frac{1}{2}$	— mastic	- - -	12 $\frac{1}{2}$ d.	—
509	— sassafras	- - -	6 $\frac{1}{4}$ d.	—

Discount at 7 $\frac{1}{2}$ per Cent

7.

£732 8 7 $\frac{1}{2}$

Bristol, Sept. 10, 1823.

Mr. Gammon,

Bought of William Pearce,

£. s. d.

12cwt. 2qrs. 18lb.	gross of currants, tare 85lb.	}
	at 50/6 per cwt. neat	
15—2—21	gross of sugar, tare 14lb. per	}
	cwt. at 54/8 per cwt. neat	
13—1—11	neat of sugar at 72/9 per cwt.	

Discount at 4 $\frac{1}{2}$ per Cent -

8.

£110 18 3

Portsmouth, Sept. 17, 1823.

Mr. Thomas Hitchings,

Bought of Samuel Druce,

£. s. d.

18cwt. 3qrs. 12lb.	gross of tobacco, tare 17 $\frac{1}{2}$ lb.	}
	per cwt. tret 4lb. per 104lb.	
	at 3 $\frac{1}{4}$ d. per lb. neat	
6—1—21	gross of drugs, tare 7lb. per	}
	cwt. tret 4lb. per 104, cloff	
	2lb. per 3cwt. at 3/6 p. lb. nt.	

Discount at 2 $\frac{1}{2}$ per Cent -

£132 17 1

**FORMS OF
RECEIPTS, BILLS OF EXCHANGE,
AND PROMISSORY NOTES.**

Receipts.



1.

Received, Oct. 20, 1823, of Mr. Robert Edmunds,
Thirty nine pounds twelve shillings and four pence,
as per bill.

£39 12 4

Charles Beman.

2.

Received, Oct. 20, 1823, of Mr. Anson, Seventy
five pounds on account.

£75 0 0

William Kempster.

Received, Oct. 20, 1823, of Mr. John Hudson,
Twenty three pounds twelve shillings and sixpence,
for a quarter's rent. due Michaelmas last.

£23 12 6

John Gibbs.

4.

Received, Oct. 20, 1823, of Mr. Thomas Roberts,
Thirty six pounds, for a half-year's interest of one
thousand five hundred and sixty pounds, due the 1st
instant.

£36 0 0

Thomas Goode.

5.

Received, Oct. 20, 1823, of the Honourable East
India Company, by the payment of T. Hanks, Esquire,
Five hundred and sixty five pounds thirteen and ten
pence, for Messrs. Ellis and Corbett.

£565 13 10

Samuel Clark.

6.

Received, Oct. 20, 1823, of the Executors of Mr. John Thomas, twenty-five pounds due to me from the estate of the deceased.

£25 0 0

William James.

7.

Received, Oct. 20, 1823, of the Executors of Mr. John Thomas, Eight pounds ten shillings and three pence, the balance of Accounts due to me from the deceased at the time of his death.

£8 10 3

J. Merchant.

8.

Received, Oct. 20, 1823, of Mr. Henry Wise, Twelve pounds eleven shillings and nine pence, due to the estate of Mr. John Thomas, deceased.

£12 11 9

William Thomas (Executor).

STAMP DUTIES ON RECEIPTS FOR MONEY.

			<i>s. d.</i>				<i>s. d.</i>
If £2	and not	£5	0 2	If £100 and not	£200		2 6
5		10	0 3	200	300		4 0
10		20	0 6	300	500		5 0
20		50	1 0	500	1000		7 6
50		100	1 6	1000 or upwards			10 0
In full of all demands							10 0

Bills of Exchange.

1.

£125 13 4

Gloucester, Oct. 20, 1823.

On demand, pay John Townsend, Esquire, or order, One hundred and twenty five pounds thirteen shillings and four pence, value received.

To Messrs. Paywell & Co.
Cheltenham,

Thomas Shortland.

2.

£72 12 6

Banbury, Oct. 20, 1823.

Two months after date pay to Mr. William Thornton, or order, Seventy two pounds twelve shillings and sixpence, value received.

To Mr. William Andrews,
11, St. John's Oxford,

Thomas Evans.

3.

£150

Evesham, Oct. 20, 1823.

Twenty one days after sight pay Mr. Samuel Price, or order, One hundred and fifty pounds, value received:

To Messrs. Brown & Co.
Worcester.

Hunt and Lowe.

4.

£45

Henley, Oct. 20, 1823.

One month after date pay to the order of Mr. John Wills, Forty five pounds, value received.

To Mr. John Miles,
40, Cheapside,
London.

John Barnes.

*Accepted, John Miles,
Payable at Messrs. Williams and Co's.*

Promissory Notes.



1.

£122 7 6

Brackley, Oct. 20, 1823.

I promise to pay to Mr. John Phillips, or order, on demand, One hundred and twenty two pounds seven shillings and sixpence, value received.

Thomas Guy.

2.

£95 10 10 Canterbury, Oct. 20, 1823.

Six months after date I promise to pay to Mr. William Johnson, or order, Ninety-five pounds ten shillings and ten pence, value received.

Thomas Roberts.

3.

£325 0 0 Manchester, Oct. 20, 1823.

We jointly and separately promise to pay to Mr. James Wilson, or order, on demand, Three hundred and twenty five pounds, with lawful interest, value received.

William Bennett.
Anthony Weaver.

Stamp Duties

ON BILLS OF EXCHANGE AND PROMISSORY NOTES.

[A distinction is made between Bills and Notes payable on demand, or at any time not exceeding two months after date, or sixty days after sight; and such as are drawn for a longer period.—In the first case, the duty is shewn in the first column; and in the latter case, in the second column.]

		£. s. d.	£. s. d.
If £2 and not exceeding £5 5		1	1 6
Above 5 5	20	1 6	2 6
20	30	2	2 6
30	50	2 6	3 6
50	100	3 6	4 6
100	200	4 6	5
200	300	5	6
300	500	6	8 6
500	1000	8 6	12 6
1000	2000	12 6	15
2000	3000	15	1 5
3000		1 5	1 10

PRACTICAL EXERCISES.

1.

On Sept. 24, 1823, Mr. Hammond buys of Mr. G. Dollond, of London, a pair of eighteen-inch globes £7 7 0; a telescope £3 15 6; a universal sun dial £6 10 0; a case of mathematical instruments £3 3 0; three ivory plotting scales £1 8 6; and a mariner's compass 7/-.—Make a bill of these articles.

2.

James Shelton, Esquire, bought of Mr. Thomas Parsons, of Chipping-Norton; on Jan. 9, 1823, a sur-tout coat £5 5 0; Jan. 20, a hunting coat £3 18 6; April 12, a waistcoat £1 5 6, and a pair of braces 5/9; July 4, a superfine coat £4 4 0, and a pair of pantaloons £2 5 6.—On Oct. 1 Mr. Shelton ordered his bill, a copy of which is required.

3.

On Oct. 8, 1823, James Wyatt receives of Mr. Collins, Eighteen pounds and five shillings for a quarter's wages, due Oct. 1.—Mr. Collins requires a receipt; how should it be written?

4.

On Oct. 8, 1823, Mr. William Price pays Mr. John Dunn Twenty-five pounds on account.—Copy Mr. Dunn's receipt.

5.

Oct. 8, 1823. Write a receipt for Mr. John Simkins, who has this day received of Mr. Edward North, the agent of T. Williams, Esquire, Thirty three pounds fourteen shillings and eleven pence, for Mr. William Haines.

6.

Oct. 8, 1823. Write a receipt for Mr. James New, who has this day received of the executors of Mr. Daniel Hill, deceased, a debt of Eighteen pounds four shillings and sixpence.

7.

On Oct. 15, 1823, Mr. John Ingram, of Manchester, draws a bill of exchange on Messrs. Helt and Croft, of London, for One hundred and twenty pounds payable two months after date to Mr. Henry Coleman.—Copy this draft.

8.

Oct. 15, 1823. Draw a bill of this date for Mr. John Joynes upon Mr. Richard Lawrence, of Coventry, for Thirty five pounds and ten shillings, payable to Mr. Thomas Hanwell twenty one days after sight.

9.

Draw a bill on your school-fellow A. B. for twenty pounds, on demand, in favour of your school-fellow C. D.

10:

Mr. Samuel Trusty being indebted to **Mr. Joshua Merchant** in the sum of **Seventy two pounds eleven shillings and three pence halfpenny**, on a balance of accounts this day, signs a promissory note for payment three months after date.——Copy this note.

11.

Mr. Abraham Howland, of **Andover**, borrows of **Mr. Arthur Lowndes**, on **Oct. 22, 1823**, **Two hundred and thirty pounds**, for which he gives him a promissory note payable on demand, with lawful interest.——Make a copy of this security.

12.

Mr. Thomas Roberts bought of **Mr. Charles Beman**, of **Ware**, on **March 11, 1823**, **6 sugar loaves** weighing **93lb.** at **8½d.** per lb.; and **30½lb.** of **hyson tea** at **11/6** per lb.; on **May 15**, **23½lb.** of **coffee** at **5/6** per lb.; and on **July 5**, **17½lb.** of **black tea** at **4/9** per lb. This account was settled on **Oct. 29, 1823**.——Make copies of the bill and receipt.

Amount £31 5 8½

13.

Nov. 5, 1823.——**Mr. Holiday** buys of **Mr. Wright**, of **Manchester**, this day, **118 pieces** of **printed cotton**, each **29 ells**, at **2/3½** per yard; **27 pieces** of **muslin**, each **33½ yards**, at **7/3** per ell; and **23 pieces** of **chintz**, each **23½ yards**, at **3/10½** per ell.——Make out the bill, deduct a discount of **4 per Cent** for present payment, and write a receipt for the amount payable.

Amount payable £802 15 3½

14.

Mr. Charles Miles bought of Mr. William Fletcher, of Bristol, on Aug. 12, 1823, 37cwt. 3qr. 21lb. of rice, at 43/6 per cwt.; on Sept. 4, 19cwt. 3qr. 18lb. of sugar at 77/6 per cwt.; and on Oct. 23, 13cwt. 1qr. 8lb. of currants at 59/2 per cwt.——The bill was delivered on Nov. 12, when Mr. Miles gave a promissory note for the amount, payable three months after date.——Copy the bill and note. Amount £199 1 6

15.

On Nov. 29, 1823, Mr. John Spencer, of Newbury, receives from Messrs. Hall and Wake, of London, 375 $\frac{3}{4}$ gallons of gin at 11/9 per gallon; 218 $\frac{1}{2}$ gallons of rum at 16/10 per gallon; and 204 $\frac{7}{8}$ gallons of brandy at 18/4 per gallon.——Messrs. Hall and Wake deduct a discount of 3 $\frac{1}{2}$ per Cent from the amount, and draw a bill for the balance payable to the bearer one month after date.——Copy the bill and draft.

Amount of draft £571 14 3 $\frac{1}{2}$

BOOK-KEEPING,

BY SINGLE ENTRY.

An observation from the Tutor, where it particularly applies, will better instruct the pupil than a written introduction.

DAY-BOOK.

		£.	s.	d.
<i>January 1, 1823.</i>				
Mr. Anthony Barton, Campden. Dr				
1	To 24½ yards of Irish cloth at 3¼			
	1½ ——— cambric 16/0			
	15 ——— muslin 5/6			
		9	4	2
2.				
Mr. B— C— — Dr.				
1	To 8¼ lb. of fine green tea at 14/3			
	10½ ——— lump sugar 10½d.			
	6½ ——— coffee 6/8½			
		8	10	4½
Mr. C— D— — Dr.				
1	To 7½ quarters of malt at 7¼/0			
	50 lb. of hops 19d.			
		31	14	2

		January 3, 1823.			£.	s.	d.
		Mr. D— E— —	Dr.				
1	To	75½ yards of dimity	at 11½d.				
		A counterpane	18/6				
				4	10	10½	
		4.					
		Mr. E— F— —	Dr.				
2	To	2½ yards of fine velvet	13/2½				
		87½ ————— white sarcenet ..	3/10½				
				18	7	1½	
		6.					
		Mr. F— G— —	Dr.				
2	To	a cast-iron back 2 cwt. 0 qr. 18 lb. }					
		at 15/3 per cwt. }					
		Plate iron 3 cwt. 1 qr. 12 lb. at 5½d. p. lb.					
				10	13	1½	
		9.					
		Mr. B— C— —	Cr.				
1	By	11½ yards of superfine black cloth	23/6				
		12.					
		Mr. G— H— —	Dr.				
2	To	12 dozen of Sherry	at 69/0				
		6 ————— white Port	51/0				
				56	14	0	

Jannary 16, 1823.		£.	s.	d.
Mr. H— I— — Dr.				
— To 6 mahogany chairs	25/6			
2 2 elbow ditto	38/3			
— A chimney glass		18	18	0
		30	7	6
22.				
Mr. J— K— → Dr.				
— To 20 gallons of Brandy	20/6			
3 36 ——— Gin	9/9			
— 30½ ——— Rum	15/6			
		61	13	9
24.				
Mr. B— C— — Cr.				
1 By 2 pieces of Irish cloth, 26 yds. ea. 2/10½				
2½ yards fine French cambric ..	16/6			
		9	10	9
Mr. B— C— — Dr.				
1 To Cash		14	10	7½

		£.	s.	d.
January 27, 1823.				
Mr. K— L— — Cr.				
3	By 6 pockets of hops 54/6			
28.				
Mr. L— M— — Dr.				
3	To 150 pairs of fine kid gloves .. 3/2			
Mr. M— N— — Dr.				
3	To 8½ yards of satin 11/6			
	5¾ ——— velvet 176			
		9	14	8½
30.				
Mr. N— O— — Dr.				
4	To 13¼ lb. of rice 6d.			
	28¼ refined sugar 15d.			
	6½ fine green tea 13/4	6	8	10¼
31.				
Mr. G— H— — Cr.				
2	By Cash on account 40 0 0	40	0	0

February 1, 1823.

Mr. O—P— — Dr.

— To 3 pieces of London print, } .. 2/10 $\frac{1}{4}$
 4 — 28 $\frac{1}{4}$ yards each }
 — 6 pieces of dowlas, 27 yds. each 11 $\frac{1}{4}$ d.

20 1 0 $\frac{1}{4}$

Mr. P—Q— — Dr.

4 To 17 $\frac{3}{4}$ ells of holland 3/9
 38 $\frac{1}{4}$ yards of sheeting 15 $\frac{1}{4}$ d.

5 15 8 $\frac{1}{4}$

3.

Mr. Q—R— — Dr.

4 To 43 $\frac{1}{8}$ yards of lace 5/6

4.

Mr. R—S— — Dr.

— To 7 cwt. 2 qrs. 15 lb. of sugar .. 54/6
 5 2 1 12 raisins .. 60/8
 — 4 2 20 currants .. 49/-

39 8 3 $\frac{1}{2}$

February 6, 1823.

£. s. d.

Mr. K— L— Cr.

3 By 18 pockets of hops 57/0

8.

Mr. S— T— D

5 To 17 cwt. 2 qr. 18 lb. of old cheese 84/-

Mr. T— V— Dr.

5 To 18 cwt. 3 qr. 16 lb. of tobacco .. 97/6
3 — 0 — 17 — snuff 118/0

110 13 11½

14.

Mr. V— W— Dr.

5 To 84½ quarters of Oats 19/6
17½ ————— Beans 37/9

116 4 11½

18.

Mr. W— X— Dr.

6 To 112½ yards of muslin 4/4½
35½ ells of Holland 4/8

32 3 5½

February 20, 1823.

Mr. X—Y— —

Dr.

To 6 Blair's Preceptor	.....	5/0
6 Goldsmith's England	.....	3/9
8 doz. post copy books	.....	8/6
2 quires of letter paper	.....	1/3

4 0 6

24.

Mr. Y—Z— —

Dr.

To 18 lb. of soap	.....	8½
4 ——— starch	.....	7¼
3½ ——— blue	.....	17½
6 dozen of candles	.....	6/9

3 0 9½

28.

Mr. Z—A— —

Dr.

20½ gallons of brandy	.....	18/0
24½ ——— rum	.....	15/6
36 ——— gin	.....	11/3

57 9 10½

Mr. K—L— —

Dr.

To Cash on account	45 0 0
--------------------	-------	--------

March 1, 1823.

Mr. Z— B— — Dr.

d

7 To 2 pieces of fustian, ea. 27 yards 16½
 3 ——— Irish.....25½..... 24½

£.	s.	d.
11	10	5½

2.

Mr. Z— C— — Dr.

7 To 1 cwt. 2 qrs. 15 lb. of cheese .. 52/6

5.

Mr. Z— D— — Dr.

7 To 16 pair of worsted stockings .. 2/9½
 8silk ditto .. 8/3
 14thread ditto .. 3/6

7	19	8
---	----	---

8.

Mr. Z— E— — Dr.

7 To 5 cwt. 1 qr. 17 lb. of currants .. 46/8
 3.....2.....14..... raisins .. 58/4

23	3	6½
----	---	----

March 10, 1823.

£. s. d.

Mr. Z— F— — Dr.

8 To 18 $\frac{1}{2}$ yards of broad cloth .. 17/9

14.

Mr. Z— G— — Dr.

8 To 13 dozen of Madeira .. 51/0
8 $\frac{1}{4}$ — Port 46/6

59 18 3

15.

Mr. C— D— — Dr.

1 To 12 $\frac{1}{2}$ quarters of malt 54/0

Mr. S— T— — Cr.

5 By Cash 50 0 0

16.

Mr. D— E— — Cr.

1 By sundry articles of Plate, }
weighing 118oz. 13dw, 18gr. } .. 5/10 $\frac{1}{2}$

March 18, 1823.		£.	s.	d.
Mr. V— W— — Cr.				
5	By Cash	50	0	0
21.				
Mr. X— Y— — Dr.				
To 6 Hutton's Arithmetic .. 2/3				
6	3 dozen of post copy books .. 8/3			
6 day-books ruled to pattern .. 1/6				
6 legers ditto .. 1/9				
		9	17	9
22.				
Mr. Z— C— — Dr.				
7	To 3wt. 2qr. 14lb. of Cheshire cheese 63/0			
2....3...21.... Gloucester do. 52/6				
		19	2	7
23.				
Mr. N— O— — Dr.				
To 5½ dozen of candles 7/9				
4	24 lb. of raisins 6½d.			
3 sugar loaves, weight 55½lb. .. 9½d.				
		4	19	0½
24.				
Mr. C— D— — Cr.				
1	By Cash	30	0	0

March 25, 1823.

£. s. d.

Mr. Z— D— — Dr.

7	To 39 pair of cotton stockings ..	2/10½
	18 ——— ditto	3/8
	15 ——— yarn ditto	2/1½

10 10 0

26.

Mr. M— N— — Dr.

8	To 17½ ells of holland	5/3
	36 ——— Irish	3/4½

10 11 4½

Mr. I— K— — Cr.

3	By Cash	50 0 0
---	---------------	--------

50 0 0

27.

Mr. S— T— — Cr.

5	By Cash in full
---	-----------------------

28.

Mr. I— K— — Dr.

3	To 30 gallons of gin	10/3
	14 ——— brandy	19/6

29 0 6

		March 29, 1823.		
		£.	s.	d.
	Mr. Z— H— —	Cr.		
8	By 15 cwt. 1 qr. 11 lb. of soap ..	67/8		
	100 dozen of candles	7/9		
		90	13	6½
		30.		
	Mr. D— E— —	Dr.		
1	To Cash in full			
		April 2.		
	Mr. Z— I— —	Cr.		
8	By 318½ gallons of rum ..	11/6		
	521½ ————— gin ..	8/3½		
	217½ ————— brandy ..	13/8		
		547	18	2½
		4.		
	Mr. K— L— —	Dr.		
8	To Cash in full			
		6.		
	Mr. C— D— —	Dr.		
1	To 84 lbs. of hops	1/10½		
	Mr. C— D— —	Cr.		
	By Bill on Hill and Co, at 2 months ..	40	0	0
1	Cash in full	3	13	5
		43	13	5

				£.	s.	d.
April 8, 1823.						
Mr. P— Q— — Dr.						
4	To 47½ yards of Irish linen	.....	2/3			
9.						
Mr. Y— Z— — Dr.						
	To 4½ lb. of best bohea	.....	9/6			
6	3½ coffee	.....	5/4			
	6 moist sugar	.....	8½d.			
	12 lump ditto	.....	11½d.			
				3	15	0½
10.						
Mr. R— S— — Dr.						
5	To 3½ cwt. of soap	.....	77/5			
Mr. R— S— — Cr.						
5	By Cash	.....		30	0	0
12.						
Mr. Q— R— — Dr.						
4	To 13½ yards of velvet	..	14/2			
	17½ muslin	..	3/9			
	A piece of cambric	.....		3	5	6
				15	19	8
Mr. Q— R— — Cr.						
4	By Cash	.....		20	0	0

April 14, 1823.

£. s. d.

Mr. A—B— — Dr.

1 To 23½ yards of fine Irish ... 3/10½

Mr. A—B— — Cr.

1 By Cash 13 15 2½

15.

Mr. M—N— — Cr.

3 By Cash 20 6 1

16.

Mr. H—I— — Dr.

2 To a set of dining tables 10 10 0
A sideboard 12 0 0

17.

22 10 0

Mr. F—G— — Cr.

2 By Cash 10 13 1½

18.

Mr. O—P— — Dr.

4 To 13 pieces of dimity, ea. 22½ yds, 15½d.

April 20, 1823.

Mr. Z— I— — Dr.

£ . s. d.

8	To Cash	£47	18	2½
	Bill at one month ..	200	0	0
	Ditto at two months ..	300	0	0

547 18 2½

21.

Mr. K— L— — Cr.

8	By 8 pockets of hops	63	0	0
---	----------------------------	----	---	---

23.

Mr. T— V— — Cr.

6	By Cash	60	0	0
---	---------------	----	---	---

24.

Mr. N— O— — Cr.

4	By Cash in full			
---	-----------------------	--	--	--

25.

Mr. B— C— — Cr.

1	By 7½ yards of superfine blue cloth ..	19	6	0
---	--	----	---	---

Mr. G— H— — Cr.

2	By Cash in full			
---	-----------------------	--	--	--

April 28, 1828.

£. s. d.

Mr. C— F— — Dr.

2 To 4 pieces of chintz, each $42\frac{3}{8}$ yards 3/9½

Mr. E— F— — Cr.

2 By Cash in full

30.

Mr. I— K— — Cr.

3 By Cash in full

May 1:

Mr. F— G— — Dr.

2 To 7 cwt. 3 qrs. 11 lb. of bar iron 21/0

2:

Mr. Z— F— — Cr.

8 By Cash

10 0 0

[4.

Mr. H— I— — Cr.

2 By Bill at one month 250 0 0

Cash 2 17 6

52 17 6

May 6, 1823.

£. s. d.

Mr. P— Q— — Cr.

4 By Cash in full

7.

Mr. Z— G— — Cr.

8 By Cash

20 0 0

8.

Mr. Z— B— — Dr.

7 To 3 pieces of calico, each $32\frac{1}{2}$ yards 15d.5 ——— shalloon $45\frac{1}{8}$ ---- $20\frac{1}{2}$ d.2 ——— drugget $27\frac{1}{4}$ ---- $3\frac{1}{2}$ 34 3 $0\frac{1}{4}$

9.

Mr. W— X— — Dr.

6 To $15\frac{3}{8}$ yards of cambric .. 11/838 $\frac{1}{2}$ ells of dowlas .. 19 $\frac{1}{2}$ d.43 ——— diaper .. 16 $\frac{1}{2}$ d.15 1 $0\frac{1}{4}$

10.

Mr. L— M— — Dr.

3 To 30 pair of fine kid gloves $3\frac{1}{2}$ 20 ——— silk ditto $4\frac{1}{3}$

9 1 3

			£.	s.	d.
May 14, 1823.					
	Mr. X— Y— —	Cr.			
6	By Cash	.....	6	18	3
17.					
	Mr. Z— D— —	Cr.			
7	By Cash	.....	18	9	8
20.					
	Mr. Z— B— —	Cr.			
7	By Cash	.....	30	0	0
23.					
*MEM. Paid Mr. Z. I.'s Bill for £200.					
25.					
	Mr. Q— R— —	Cr.			
4	By Cash in full	.....		
27.					
	Mr. W— X— —	Cr.			
6	By Cash in full	.....		
30.					
	Mr. Z— H— —	Dr.			
8	To Cash in full	.....		
* Three days (grace) are allowed to the term of an inland bill: wherefore a bill at 1 month, drawn on the 20th of April, is not payable till the 23rd of May.					

June 2, 1823.

Mr. V— W— — Dr.

5	To	16 $\frac{7}{8}$ quarters of Wheat	--	66/0			
		15 $\frac{1}{2}$ ————— Barley	--	31/0			
		16 ————— Oats	--	23/0			

£. s. d.

98 2 3

7.

MEM. Received Cash for Mr. H. I.'s Bill
£50.

9.

Mr. F— G— — Dr.

2	To	3 $\frac{1}{4}$ cwt. of iron	18/3			
---	----	------------------------------	-------	------	--	--	--

MEM. Received Cash for Hill's Bill £40.

12.

Mr. Z— G— — Cr.

8	By	Cash in full				
---	----	--------------	-------	--	--	--	--

18.

Mr. Z— G— — Dr.

8	To	4 $\frac{1}{2}$ dozen of Sherry	....	56/0			
		8 $\frac{5}{8}$ gallons of Brandy	....	18/6			

20 11 6 $\frac{1}{2}$

16.

Mr. Z— F— — Cr.

8	By	Cash in full				
---	----	--------------	-------	--	--	--	--

1823, June 20.

£. s. d.

Mr. M— N— — Dr.

To 17 $\frac{1}{4}$ yards of muslin 7/3
 5 $\frac{7}{8}$ ——— cambric 11/6
 8 $\frac{5}{8}$ ——— Dresden lace 16/6
 3 $\frac{3}{4}$ ——— velvet 18/6

20 1 0

22.

Mr. Y— Z— — Dr.

To 2 $\frac{1}{2}$ lb. of gunpowder tea .. 22/0
 4 $\frac{1}{4}$ ——— black ditto .. 7/9
 8 ——— rice 3 $\frac{1}{4}$ d.
 6 ——— raisins 9 $\frac{1}{4}$ d.
 6 ——— currants 10d.

5 4 0 $\frac{1}{4}$

23.

MEM. Paid Mr. Z. I.'s Bill for £300.

24.

Mr. V— W— — Cr.

100 0 0

By Cash

LEGER.

THE ALPHAPET.

<p>A</p> <p><i>A—Z—</i> Fol. 6</p>	<p>B</p> <p><i>Barton, Anthony</i> Fol. 1 <i>B—Z—</i> 7</p>
<p>C</p> <p><i>C—B—</i> 1 <i>C—Z—</i> 7</p>	<p>D</p> <p><i>D—C—</i> 1 <i>D—Z—</i> 7</p>
<p>E</p> <p><i>E—D—</i> 1 <i>E—Z—</i> 7</p>	<p>F</p> <p><i>F—E—</i> 2 <i>F—Z—</i> 8</p>
<p>G</p> <p><i>G—F—</i> 2 <i>G—Z—</i> 8</p>	<p>H</p> <p><i>H—G—</i> 2 <i>H—Z—</i> 8</p>

<p style="text-align: center;">I</p> <p><i>I—H—</i> 3 Fol. <i>I—Z—</i> 8</p>	<p style="text-align: center;">K</p> <p><i>K—I—</i> Fol. 3</p>
<p style="text-align: center;">L</p> <p><i>L—K—</i> 3</p>	<p style="text-align: center;">M</p> <p><i>M—L—</i> 3</p>
<p style="text-align: center;">N</p> <p><i>N—M—</i> 3</p>	<p style="text-align: center;">O</p> <p><i>O—N—</i> 4</p>
<p style="text-align: center;">P</p> <p><i>P—O—</i> 4</p>	<p style="text-align: center;">Q</p> <p><i>Q—P—</i> 4</p>

<p>R</p> <p>R—Q— Fol. 4</p>	<p>S</p> <p>S—R— Fol. 5</p>
<p>T</p> <p>T—S— 5</p>	<p>V</p> <p>V—T— 5</p>
<p>W</p> <p>W—V— 5</p>	<p>X</p> <p>X—W— 6</p>
<p>Y</p> <p>Y—Z— 6</p>	<p>Z</p> <p>Z—Y— 6</p>

Dr.

Mr. Anthony Barton,

1823.				£.	s.	d.
Jan. 1.	To Goods	----	1	9	4	2
April 14.	Ditto	----	14	4	11	0 $\frac{1}{4}$
				13	15	2 $\frac{1}{4}$

Dr.

Mr. B— C—

1823.						
Jan. 2.	To Goods	----	1	8	10	4 $\frac{1}{2}$
24.	Cash	----	3	14	10	7 $\frac{1}{2}$
				23	1	0.

Dr.

Mr. C— D—

1823.						
Jan. 2.	To Goods	----	1	31	14	2
Mar. 15.	Ditto	----	9	34	1	9
April 6.	Ditto	----	12	7	17	6
				73	13	5

Dr.

Mr. D— E—

1823.						
Jan: 3.	To Goods	----	2	4	10	10 $\frac{1}{4}$
March 30.	Cash	----	12	30	6	5
				34	17	3 $\frac{1}{4}$

Camden.

Cr.

1823.			£.	s.	d.
April 14.	By Cash	14	13	15	2½
			13	15	2½

Cr.

1823.			£.	s.	d.
Jan. 9.	By Goods	2	13	10	3
24.	Ditto	3	9	10	9
			23	1	0
April 25.	By Goods	15	7	8	8½

Cr.

1823.			£.	s.	d.
Mar. 24.	By Cash	10	30	0	0
April 6.	Sundries	12	43	13	5
			73	13	5

Cr.

1823.			£.	s.	d.
Mar. 16.	By Goods	9	34	17	3½
			34	17	3½

Dr.		Mr. E— F—				
1823.				£.	s.	d.
Jan. 4	To Goods	.....	2	18	7	1½
April 28	Ditto	.....	16	32	2	8¼
				50	9	9½

Dr.		Mr. F— G—				
1823.				£.	s.	d.
Jan. 6.	To Goods	.....	2	10	13	1½
May 1.	To Goods	.....	16	8	4	9½
June 9.	Ditto	.....	19	2	19	3¼

Dr.		Mr. G— H—				
1823.				£.	s.	d.
Jan. 12.	To Goods	.....	2	56	14	0
				56	14	0

Dr.		Mr. H— I—				
1823.				£.	s.	d.
Jan. 16.	To Goods	.....	8	30	7	6
April 16.	Ditto	.....	14	22	10	0
				52	17	6

				Cr.			
1823.					£.	s.	d.
April 28.	By Cash	.....	16	50	9	9½	
					50	9	9½

				Cr.			
1823.					£.	s.	d.
April 17.	By Cash	.....	14	10	13	1½	

				Cr.			
1823.					£.	s.	d.
Jan. 31.	By Cash	.....	4	40	0	0	
April 25.	Ditto	.....	15	16	14	0	
					56	14	0

				Cr.			
1823.					£.	s.	d.
May 4.	By Sundries	.....	16	52	17	6	
					52	17	6

Dr.		Mr. I—K—			
1823.			£.	s.	d.
Jan. 22.	To Goods	.....	8	64	13 9
Mar. 28.	Ditto	.....	11	29	0 6
				90	14 3

Dr.		Mr. K—L—			
1823.			£.	s.	d.
Feb. 28.	To Cash	.....	7	45	6 9
April 4.	Ditto	.....	12	22	13 0
				67	13 0

Dr.		Mr. L—M—			
1823.			£.	s.	d.
Jan. 28.	To Goods	.....	4	23	15 0
May 10.	Ditto	.....	17	9	1 3

Dr.		Mr. M—N—			
1823.			£.	s.	d.
Jan. 28.	To Goods	.....	4	9	14 8½
Mar. 26.	Ditto	.....	11	10	11 4½
				20	6 1
June 20.	To Goods	.....	20	20	1 0

Cr.

1823.			£.	s.	d.
Mar. 26.	By Cash	-----	41	50	0
April 30.	Ditto	-----	16	40	14
				90	14
					3

Cr.

1823.					
Jan. 27.	By Goods	-----	4	16	7
Feb. 6.	Ditto	-----	6	51	6
				67	13
					0
April 21.	By Goods	-----	15	25	4
					0

Cr.

Cr.

1823.					
April 15.	By Cash	-----	14	20	6
				20	6
					1

Dr.

Mr. N—O—

1825.			£.	s.	d.
Jan. 30.	To Goods	-----	4	6	8 10½
Mar. 23.	Ditto	-----	10	4	19 0½
			11	7	11

Dr.

Mr. O—P—

1823.			£.	s.	d.
Feb. 1.	To Goods	-----	5	20	1 0½
April 18.	Ditto	-----	14	19	3 10½

Dr.

Mr. P—Q—

1823.			£.	s.	d.
Feb. 1.	To Goods	-----	5	5	15 8½
April 8.	Ditto	-----	13	5	6 10½
			11	2	7½

Dr.

Mr. Q—R—

1823.			£.	s.	d.
Feb. 3.	To Goods	-----	5	11	17 2½
April 12.	Ditto	-----	13	15	19 8
			27	16	10½

Cr.

1823.			£.	s.	d.
April 24.	By Cash	15	11	7	11
			11	7	11

Cr.

Cr.

1823.					
May 6.	By Cash	17	11	2	7½
			11	2	7½

Cr.

1823.					
April 12.	By Cash	13	20	0	0
May 25.	Ditto	18	7	16	10½
			27	16	10½

Dr.

Mr. R—S—

1823.				£.	s.	d.
Feb. 4	To Goods	.....	5	39	8	3½
April 10	Ditto	.....	13	13	10	11½

Dr.

Mr. S—T—

1823.						
Feb. 8.	To Goods	.....	6	74	3	6
				74	3	6

Dr.

Mr. T—V—

1823.						
Feb. 8.	To Goods	.....	6	110	13	11½

Dr.

Mr. V—W—

1823.						
Feb. 14.	To Goods	.....	6	116	4	11½
June 2.	Ditto	.....	19	98	2	3

Cr.

1823.			£.	s.	d.
April 10.	By Cash	13	30	0	0

Cr:

1823.					
March 15.	By Cash	9	50	0	0
27.	Ditto	11	24	3	6
			74	3	6

Cr.

1823.					
April 23.	By Cash	15	60	0	0

Cr.

1823.					
Mar. 18.	By Cash	10	50	0	0
June 24.	Ditto	20	100	0	0

Dr.		Mr. W— X—			
1823.			£.	s.	d.
Feb. 18	To Goods	.....	6	32	3 5 $\frac{1}{4}$
May 9	Ditto	.....	17	15	1 0 $\frac{1}{4}$
				47	4 6 $\frac{1}{2}$

Dr.		Mr. X— Y—			
1823.			£.	s.	d.
Feb. 20.	To Goods	.....	7	4	0 6
Mar. 21.	Ditto	.....	10	2	17 9
				6	18 3

Dr.		Mr. Y— Z—			
1823.			£.	s.	d.
Feb. 24.	To Goods	.....	7	3	0 9 $\frac{3}{4}$
April 9.	Ditto	.....	13	3	15 0 $\frac{1}{2}$
June 22.	Ditto	.....	20	5	4 0 $\frac{3}{4}$

Dr.		Mr. Z— A—			
1823.			£.	s.	d.
Feb. 28.	To Goods	.....	7	57	9 10 $\frac{1}{2}$

—				Cr.			
1823.					£.	s.	d.
May 27.	By Cash	.....	18	47	4	6½	
				47	4	6½	

—				Cr.			
1823.					£.	s.	d.
May 14.	By Cash	.....	18	6	18	3	
				6	18	3	

—				Cr.			

—				Cr.			

Dr.		Mr. Z—B—			
1823.			s.	d.	
March 1.	To Goods	8	11	10	5½
May 8.	Ditto	17	34	3	0½

Dr.		Mr. Z—C—			
1823.			s.	d.	
March 2.	To Goods	8	4	5	9½
22.	Ditto	10	19	2	7

Dr.		Mr. Z—D—			
1823.			s.	d.	
March 5.	To Goods	8	7	19	8
25.	Ditto	11	10	10	0
			18	9	8

Dr.		Mr. Z—E—			
1823.			s.	d.	
March 8.	To Goods	8	23	3	6½

Cr.

1823.							
May 20.	By Cash	.....	18	30	0	0	

Cr.

--	--	--	--	--	--	--	--

Cr.

1823.							
May 17.	By Cash	.....	18	18	9	8	
				18	9	8	

Cr.

--	--	--	--	--	--	--	--

Dr.		Mr. Z— F—			
1823.			£.	s.	d.
Mar. 10.	To Goods	9	16	15	0½
			16	15	0½

Dr.		Mr. Z— G—			
1823.			£.	s.	d.
Mar. 14.	To Goods	9	52	18	3
			52	18	3
June 13.	To Goods	19	20	11	6½

Dr.		Mr. Z— H—			
1823.			£.	s.	d.
May 30.	To Cash	18	90	13	6½

Dr.		Mr. Z— I—			
1823.			£.	s.	d.
April 20.	To Sundries	15	547	18	2½

— Cr.

1823.				£.	s.	d.
May 2.	By Cash	.....	16	10	0	0
June 16.	Ditto	.....	19	6	15	0 $\frac{1}{4}$
				16	15	0 $\frac{1}{4}$

— Cr.

1823.						
May 7.	By Cash	.....	17	20	0	0
June 12.	Ditto	.....	19	32	18	3
				52	18	3

— Cr.

1823.						
Mar. 29.	By Goods	.....	12	90	13	6 $\frac{1}{4}$

— Cr.

1823.						
April 2.	By Goods	.....	12	547	18	2 $\frac{1}{4}$

It must now be evident to the pupil, that the exercises in Book-keeping may be continued at pleasure, and to enable him to transfer an account from one folio to another in the same Leger, or from one Leger to another, it is presumed the following examples will be sufficient.

When the space first assigned to any name in the Leger is filled with articles, and must be transferred to a new place in the same Leger—suppose Leger A, from folio 8 to folio 24—
the account

8		William Wilson, Esquire.		Cr.		8			
Dr.									
1823.		£.	s.	d.	1823.	£.	s.	d.	
Jan. 10	To Goods	14	10	6	April 10	By Cash	25	0	0
Feb. 6	Ditto	20	8	4		Balance, folio 24	35	7	4
Mar. 18	Ditto	10	18	6					
May 17	Ditto	14	10	0					
		60	7	4			60	7	4
24		William Wilson, Esquire.		Cr.		24			
Dr.									
	To Balance, folio 8	35	7	4					

When the transfer is from one Leger to another, suppose from folio 8 in Leger A, to folio 24 in Leger B, taking the above example—

LEGER A.

Dr.		William Wilson, Esquire.		Cr.		8
1823.		£.	s. d.	1823.		£. s. d.
Jan. 10	To Goods	14	10 6	April 10	By Cash	25 0 0
Feb. 6	Ditto	20	8 4		Bal. fo. 24 Leger B	35 7 4
Mar. 18	Ditto	10	18 6			
May 17	Ditto	14	10 0			
		60	7 4			60 7 4

LEGER B.

Dr.		William Wilson, Esquire.		Cr.		24
	To Bal. fo. 8 Leger A	35	7 4			

The pupil should occasionally be exercised in writing out bills from his own Leger and Day Book, whence he will learn the impropriety of indiscriminate entries, including in the same account articles in various and opposite trades.

CASH BOOK.

In the Cash Account, the Items are reversed from the Day-Book and Leger, the Trader being Dr. to Cash received, and Cr. by Cash paid.

1823.		<i>Dr. Cash</i>			£.	s.	d.
		<i>January</i>					
Jan.		To Balance from old Account			275	14	6
31		G—H—		2	40	0	0
					315	14	6
		<i>February</i>					
Feb.		To Balance			301	3	10½
					301	3	10½
		<i>March</i>					
March		To Balance			256	3	10½
15		S—T—		5	50	0	0
18		V—W—		5	50	0	0
24		C—D—		1	30	0	0
26		I—K—		3	50	0	0
27		S—T—		5	24	3	6
					469	7	4½

CASH BOOK.

1

The Cash Account is most readily collected from the Day-Book after Posting, when the references to the Leger may be supplied from the margin.

1823.		Cr.	£.	s.	d.
1823.					
Jan. 24	By B— C— Balance	1	14	10	7 $\frac{1}{4}$
			301	3	10 $\frac{1}{4}$
			<hr/>		
			315	14	6
<hr/>					
1823.					
Feb. 28	By K— L— Balance	3	45	0	0
			256	3	10 $\frac{1}{4}$
			<hr/>		
			301	3	10 $\frac{1}{4}$
<hr/>					
1823.					
Mar. 30	By D— E— Balance	I	30	6	5
			430	0	11 $\frac{1}{4}$
			<hr/>		
			460	7	4 $\frac{1}{4}$

1823.		<i>Dr. Cash</i>			£.	s.	d.
		<i>April</i>					
<i>April</i>	To Balance				430	0	11 $\frac{1}{4}$
6	C—D—	1			3	13	5
10	B—S—	5			30	0	0
12	Q—R—	4			20	0	0
14	A—B—	1			13	15	2 $\frac{3}{4}$
15	M—N—	3			20	6	1
17	F—G—	2			10	13	1 $\frac{1}{2}$
23	T—V—	5			60	0	0
24	N—O—	4			11	7	11
25	G—H—	2			16	14	0
28	E—F—	2			50	9	9 $\frac{1}{4}$
30	I—K—	3			40	14	3
					707	14	9
		<i>May</i>					
<i>May</i>	To Balance				637	3	6 $\frac{1}{4}$
2	Z—F—	8			10	0	0
4	H—I—	2			2	17	6
6	P—Q—	4			11	2	7 $\frac{1}{4}$
7	Z—G—	8			20	0	0
14	X—Y—	6			6	18	3
17	Z—D—	7			18	9	8
20	Z—B—	7			30	0	0
25	Q—R—	4			7	16	10 $\frac{1}{4}$
27	W—X—	6			47	4	6 $\frac{1}{2}$
					791	12	11 $\frac{1}{4}$

CASH BOOK.

2

1823.		Cr.	£.	s.	d.
1823.					
April 4	By K— L—	3	22	13	0
20	Z— I—	8	47	18	2 $\frac{1}{4}$
	Balance		637	3	6 $\frac{1}{4}$
			707	14	9
1823.					
May 28	By Bills payable		200	0	0
30	Z— H—	8	90	13	6 $\frac{1}{4}$
	Balance		500	19	5
			791	12	11 $\frac{1}{4}$

1823. <i>Dr. Cash</i>				
		<i>June</i>		
		£.	s.	d.
June	To Balance	500	19	5
7	Bills receivable	50	0	0
9	Bills receivable	40	0	0
12	Z— G—	8	32	18
16	Z— F—	8	6	15
24	V— W—	5	100	0
		730	12	8½

1823.	Cr.	£.	s.	d.
	1823.			
June 23	By Bills payable	300	0	0
8	Balance	430	12	8½
		730	12	8½

The Cash Account, being balanced monthly, may be continued with the same facility as the transactions from which it is deduced.



